CLAIMS:

(currently amended) A blank for forming a building element, the blank comprising:
 an elongate body portion having first and second ends and a plurality of transverse fold
 lines which divide the body portion into a plurality of panels, the panels each having first and
 second longitudinal edges;

one or more first tab members extending from the first end of the body portion; and one or more first apertures adjacent the second end of the body portion;

wherein each of said plurality of panels has at least one second tab extending from said first longitudinal edge and a side flange portion adjacent said second longitudinal edge, and wherein each side flange portion is provided with at least one second aperture;

and wherein the blank is formed from sheet metal.

- 2. (previously presented) The blank of claim 1, wherein each side flange portion is divided from its respective panel by a longitudinally extending fold line which extends along the length of the body portion, and wherein the side flange portions are adapted to be folded substantially perpendicular to their respective panels.
- (previously presented) The blank of claim 1, wherein the body portion has an end flange
 portion adjacent the second end thereof, the at least one first aperture being formed in the end
 flange portion.
- 4. (previously presented) The blank of claim 1, wherein the end flange portion is divided from the body portion by one of the plurality of transverse fold lines, and wherein the end flange portion is adapted to be folded substantially perpendicular to the body portion.

- (previously presented) The blank of claim 1, wherein one or more of the panels includes a strengthening formation thereon.
- (currently amended) The blank of claim 1, wherein one or more of the panels is
 provided with a third an additional aperture adapted to receive a reinforcing means member.
- (currently amended) The blank of claim 1, wherein the building element is a building block (12).
- 8. (cancelled)
- (cancelled)
- 10. (previously presented) A building block formed from the blank according to claim 1.
- 11-37. (cancelled)
- 38. (New) A building element comprising:

a body portion formed from a plurality of integrally formed panels, each panel being folded relative to an adjacent panel along a fold line to form a substantially cuboidal body;

one or more first tab members extending from a first panel at a first end of the body, and one or more first apertures provided in a second panel at a second end of the body, the first tab member and first aperture engaging with one another to secure the first and second panels together;

wherein each panel has a top edge and a bottom edge, the top edge of each panel including at least one second tab member extending therefrom, and the bottom edge of each panel including a side flange portion having at least one second aperture adapted to receive a second tab member from an adjacent building element; and

wherein the building element if formed from sheet metal.

- 39. (new) The building element of claim 38, wherein the body portion has an end flange portion, the one or more first apertures being formed in the end flange portion.
- 40. (new) The building element of claim 39, wherein the end flange portion is divided from the body portion by a fold line, and wherein the end flange portion is adapted to be folded substantially perpendicular to the body portion.
- 41. (new) The building element of claim 38, wherein one or more of the panels includes a strengthening formation thereon.
- 42. (new) The building element of claim 38, wherein one or more of the panels is provided with an additional aperture adapted to receive a reinforcing member.
- 43. (new) The building element of claim 38, wherein the building element is a building block